

CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE

AUDIT OFFICE

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COUNTY OF SAN DIEGO
COUNTY AGRICULTURAL COMMISSIONER'S OFFICE
PIERCE'S DISEASE CONTROL CONTRACT

AUDIT REPORT #08-090

FOR THE FISCAL PERIOD
JULY 1, 2005 THROUGH JUNE 30, 2008

COUNTY OF SAN DIEGO
COUNTY AGRICULTURAL COMMISSIONER'S OFFICE

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AUDIT REPORT NUMBER
08-090

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CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE

A. G. Kawamura, Secretary

Mr. Robert Atkins
Agricultural Commissioner, Sealer of Weights and Measures
County of San Diego
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INDEPENDENT AUDITOR'S REPORT

The California Department of Food and Agriculture's (CDFA), Pierce's Disease Control Program (PDCP) requested the CDFA Audit Office perform a contract compliance audit of three contracts with the County of San Diego (County), County Agricultural Commissioner's Office (CAC). In our audit for the PDCP, we audited contract numbers 05-0389, 06-0483, and 07-0335 for the 2005/2006, 2006/2007, and 2007/2008 fiscal years.

The objectives of the audit were to ensure the CAC complies with the terms and conditions of the contract. We verified the accuracy of the service invoices billed under the contract; identified the basis for discrepancies between the actual charges and billed charges; and provided information to improve the terms and conditions of the contract.

We conducted our audit in accordance with generally accepted government auditing standards for fiscal compliance as issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the billings are supported by the accounting records and are submitted in compliance with the appropriate state and federal requirements and guidelines. An audit includes examining, on a test basis, evidence supporting the amounts included on the billings. An audit also includes assessing the accounting principles used and significant estimates made by management. We limited our test of internal controls and certain general ledger accounts due to our reliance on the unqualified audit report issued by the Independent Auditors.

During our audit of the CAC's compliance with state and federal laws and regulations, we noted no matters that we considered to be reportable conditions. Reportable conditions are considered weaknesses in the County's effort to comply.

For Ron Shackelford, CPA
Chief, Audit Office

February 27, 2009



CONCLUSION

We recommend that the PDCP accept the charges as billed to the program by the County during fiscal year 2005/2006 for contract #05-0389, fiscal year 2006/2007 for contract #06-0483, and fiscal year 2007/2008 for contract #07-0335.

DISPOSITION OF AUDIT RESULTS

The findings in this audit report are based on fieldwork that my staff performed between February 23, 2009 and February 27, 2009. My staff met with management on February 27, 2009 to discuss the findings and recommendations, as well as, other issues.

This audit report is intended solely for the information of the California Department of Food and Agriculture and the County Agricultural Commissioner. However, this report is a matter of public record and its distribution is not limited.

REPORT DISTRIBUTION

<u>Number</u>	<u>Recipient</u>
1	Agricultural Commissioner
2	State Coordinator, Pierce's Disease Control Program
1	Liaison, County/State Relations
1	Chief Counsel, CDFA Legal Office
1	Chief, Audit Office